

Exhibit A

Claim Number	Creditor Name	ACR Procedures	Claim Amount
16827	A.L. RAMOS MD., CSP	Tax Credit	\$21,967.00
36843-1	A.L. SUAREZ MANAGEMENT COMPANY INC.	Tax Credit	\$25,000.00
38152	ABBOTT DIAGNOSTICS INTERNATIONAL, LTD.	Tax Credit	\$0.00
39372	ABBOTT HEALTHCARE (PUERTO RICO) LTD.	Tax Credit	\$0.00
23493	ABBOTT LABORATORIES FOR ITSELF AND AS THE ULTIMATE PARENT COMPANY OF A GROUP OF ENTITIES COMPRISING THE ABBOTT CONTROLLER GROUP NUMBER 1009 FOR EXERCISE TAX PURPOSES	Tax Credit	\$0.00
30714-1	ACEVEDO CORTES, VIRGINIA	Union Grievance	\$0.00
29411-1	ADVANCED MRI GROUP OF PR PSC	Tax Credit	\$60,000.00
130142	AIAC INTERNATIONAL PHARMA, LLC D/B/A AVARA PHARMACEUTICAL SERVICES	Tax Credit	\$534,603.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
14002	AIG INSURANCE COMPANY-- PUERTO RICO	Tax Credit	\$3,572,507.83
63085	AIRPORT SHOPPES AND HOTELS CORP	Tax Credit	\$28,338.00
9967	AJ WOODS & JOEL RODRIGUEZ	Tax Credit	\$5,028.80
52198-1	ALBERTO GALLARDO VILLAR & MARIA ELENA DE LA CRUZ ECHEANDIA	Tax Credit	\$7,793.00
48321	ALFREDO L SUAREZ RAMIREZ & FRANCES M. SERRALLES NEVAREZ	Tax Credit	\$106,772.00
57411	ALL CREDITORS LISTED IN ATTACHMENT WHO ARE APPELLANTS IN CASE JOSE GARCIA MORALES ET AL. VS, HTA, NO. 2016-04-1117 AT THE PUBLIC SERVICE APPEALS COMMISSION	Public Employee	\$236,600.00
62145	ALZA CORPORATION	Tax Credit	\$1,957,896.00
20739	AMADOR RODRIGUEZ, JOSE L	Tax Credit	\$27,000.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
69502	AMERICAN BANKERS INSURANCE COMPANY OF FLORIDA	Tax Credit	\$2,059.00
13042	AMF BOWLING CENTERS INC	Tax Credit	\$43,932.00
101293	AMGEN MANUFACTURING, LIMITED	Tax Credit	\$0.00
64812	AMGEN WORLDWIDE SERVICES, INC.	Tax Credit	\$721,842.00
65296	AMO PUERTO RICO MANUFACTURING, INC.	Tax Credit	\$39,156,317.00
33171	ANTONIO ADOLFO HERNANDEZ - ALMODOVAR, BECKY MARIE LOPEZ - FREYTES	Tax Credit	\$7,775.00
67682	ANTONIO R. LOPEZ FELICES Y ESTELA LANDRON NATER	Tax Credit	\$16,455.00
26486-1	APONTE BERMUDEZ, LUIS D	Tax Credit	\$2,816.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
87536	ARAMSCO, INC.	Tax Credit	\$15,844.50
33521	ARMADA PRODUCTIONS,CORP	Tax Credit	\$76,615.00
31187	ARMSTRONG PETROVICH, JOSE	Tax Credit	\$27,089.00
59598	AROCHO BERRIOS, MIGUEL A.	Tax Credit	\$20,422.00
52170	ASTRAZENECA PLC	Tax Credit	\$45,000,000.00
75412	AUTOZONE PUERTO RICO, INC	Tax Credit	\$0.00
21473	AXA EQUITABLE LIFE INSURANCE COMPANY	Tax Credit	\$1,039,882.00
22032	AXA EQUITABLE LIFE INSURANCE COMPANY	Tax Credit	\$125,459.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
22136	AXA EQUITABLE LIFE INSURANCE COMPANY	Tax Credit	\$513,762.00
22370	AXA EQUITABLE LIFE INSURANCE COMPANY	Tax Credit	\$1,148,306.00
23277	AXA EQUITABLE LIFE INSURANCE COMPANY	Tax Credit	\$106,156.00
23300	AXA EQUITABLE LIFE INSURANCE COMPANY	Tax Credit	\$2,600,845.00
168640	BARD SHANNON LIMITED	Tax Credit	\$350,169.00
20235	BECTON DICKINSON CARIBE LTD., BECTON DICKINSON AND COMPANY, BECTON DICKINSON BIOSCIENCES, SYSTEM AND REAGENTS, AND BENEX LIMITED	Tax Credit	\$6,031,122.00
60117	BELLA INTERNATIONAL LLC	Tax Credit	\$84,963.84
115264	BELLA INTERNATIONAL LLC	Tax Credit	\$15,940.16

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
77645	BELLA INTERNATIONAL, LLC	Tax Credit	\$142,764.71
82643	BELLA RETAIL GROUP, LLC	Tax Credit	\$12,618.93
21482	BERMUDEZ VEVE, JUAN J.	Tax Credit	\$411,842.00
38873	BERNARD DIAZ, FELIX	Tax Credit	\$78,331.00
148265	BIO-MEDICAL APPLICATIONS OF AGUADILLA INC	Tax Credit	\$613,595.00
146446	BIO-MEDICAL APPLICATIONS OF ARECIBO, INC.	Tax Credit	\$414,329.00
163078	BIO-MEDICAL APPLICATIONS OF ARECIBO, INC.	Tax Credit	\$1,289,644.00
142850	BIO-MEDICAL APPLICATIONS OF BAYAMON, INC	Tax Credit	\$305,168.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
157061	BIO-MEDICAL APPLICATIONS OF CAROLINA, INC	Tax Credit	\$653,407.00
152338	BIO-MEDICAL APPLICATIONS OF HUMACAO INC.	Tax Credit	\$489,191.00
154574	BIO-MEDICAL APPLICATIONS OF MAYAGUEZ, INC.	Tax Credit	\$314,555.00
161276	BIO-MEDICAL APPLICATIONS OF PONCE, INC.	Tax Credit	\$393,841.00
155902	BIO-MEDICAL APPLICATIONS OF PUERTO RICO, INC.	Tax Credit	\$4,375,371.00
153004	BIO-MEDICAL APPLICATIONS OF RIO PIEDRAS INC	Tax Credit	\$726,815.00
143675	BIO-MEDICAL APPLICATIONS OF SAN GERMAN, INC	Tax Credit	\$296,912.00
147147	BIO-MEDICAL APPLICATIONS OF SAN JUAN, INC	Tax Credit	\$260,565.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
85914	BIOMET ORTHOPEDICS PUERTO RICO, INC.	Tax Credit	\$276,677.00
8992	BLUE RIBBON TAG LABEL	Tax Credit	\$45,027.00
76621	BRAVO FERNANDEZ, JUAN F.	Tax Credit	\$50,351.00
21519	BRIGTHOUSE LIFE INSURANCE COMPANY	Tax Credit	\$480,000.00
48937-1	BUENA VIBRA GROUP INC	Tax Credit	\$83,680.00
16780-1	CALDERON RIVERA, LUZ E	Pension/Retiree	\$0.00
153660	CAREPOINT, INC.	Tax Credit	\$234,854.00
53676	CARIBBEAN RESTAURANTS LLC	Tax Credit	\$222,411.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
69437	CARIBBEN AMERICAN LIFE ASSURANCE COMPANY	Tax Credit	\$490,488.00
73185	CARLOS J. ONETTI IRIZARRY & MARIANA M. CONTRERAS GOMEZ	Tax Credit	\$0.00
107772	CASA GRANDE INTERACTIVE COMMUNICATIONS, INC.	Tax Credit	\$331,986.00
179441-1	CASIANO JUSINO, HAROLD	Pension/Retiree	\$0.00
31179-1	CASTRO MORALES, ELSIE	Pension/Retiree	\$0.00
25512	CEMEX CAL, INC.	Tax Credit	\$126,883.00
22164	CEMEX CONCRETOS INC	Tax Credit	\$734,241.00
82166	CEMEX DE PUERTO RICO INC	Tax Credit	\$3,248,160.28

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
24854	CEMEX TRANSPORTE, INC.	Tax Credit	\$666,501.00
21478	CIGNA BEHAVIORAL HEALTH, INC.	Tax Credit	\$32,400.00
142175-1	CLINICA LAS AMERICAS GUAYNABO INC.	Tax Credit	\$146,095.00
135846	CLINIQUE LABORATORIES, LLC	Tax Credit	\$110,192.21
61789	CM LIFE INSURANCE COMPANY	Tax Credit	\$131,196.00
48843-1	COLECTIVO 84 CORP	Tax Credit	\$72,072.00
149105	COLORCON PR, LLC	Tax Credit	\$652,268.00
40174	COMBE PRODUCTS, INC.	Tax Credit	\$7,074,071.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
21812-1	CONNECTICUT GENERAL LIFE INSURANCE COMPANY	Tax Credit	\$105,199.00
24954	COOPERATIVA DE A/C CAMUY	Tax Credit	\$27,600.00
108971	COOPERATIVA DE A/C JESUS OBRERO	Tax Credit	\$38,500.00
34382	COOPERATIVA DE AHORRO Y CREDITO DE LA ASOCIACION DE MAESTROS DE PR	Tax Credit	\$27,600.00
36323	COOPERVISION CARIBBEAN CORPORATION	Tax Credit	\$33,961,832.00
52395	COOPERVISION CARIBBEAN CORPORATION	Tax Credit	\$1,957,538.00
52925	COOPERVISION CARIBBEAN CORPORATION	Tax Credit	\$37,418,752.00
62668	CORDIS LLC	Tax Credit	\$466,538,298.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
36149-1	COSTCO WHOLESALE CORPORATION	Tax Credit	\$464,306.33
84666-1	COTTO SANTOS, EFRAIN	Pension/Retiree	\$0.00
45281	CPG/GS PR NPL, LLC	Tax Credit	\$1,946,841.00
27498	CRISTIAN LAY DE PR, INC.	Tax Credit	\$27,399.00
106371	CRUZ CRUZ, ANA R	Public Employee & Pension/Retiree	\$0.00
230	CRUZ SOTO, ROBERT	Pension/Retiree	\$100,000.00
13158	CRUZ, ENID ESPINAR	Pension/Retiree	\$0.00
53319	CUTLER-HAMMER ELECTRICAL CO.	Tax Credit	\$0.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
28852	DANTZLER, INC.	Tax Credit	\$300,321.00
15304	DE LA VEGA, RICARDO A HERRERA	Tax Credit	\$89,969.00
20507	DESARROLLOS MULTIPLES INSULARES INC	Tax Credit	\$27,993.00
143186	DESTILERIA SERRA LLES, INC.	Tax Credit	\$259,613.00
114261	DIAZ LOPEZ, CARMEN M	Pension/Retiree	\$0.00
68176	DL HOTEL COMPANY, LLC	Tax Credit	\$8,626,259.00
73719	DL, LLC	Tax Credit	\$10,009,350.60
47992	DOWDUPONT FOR ITSELF AN AS ULTIMATE PARENT COMPANY OF A GROUP OF ENTITIES COMPRISING THE DUPONT CONTROL GROUP NUMBER 1031 FOR EXCISE TAX PURPOSES	Tax Credit	\$0.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
34704	DUPONT AGRICULTURAL CARIBE INDUSTRIES, LTD	Tax Credit	\$756,204.31
21028	DUPONT ELECTRONIC MICROCIRCUITS INDUSTRIES, LTD.	Tax Credit	\$3,551,197.85
151806	EASTERN AMERICAN FINANCIAL SERVICES	Tax Credit	\$1,250.00
53636	EATON CORPORATION	Tax Credit	\$0.00
28783	EBI PATIENT CARE, INC.	Tax Credit	\$7,196,600.00
92248	EDWARDS (SHANGHAI)MEDICAL PRODUCTS CO. LTD.	Tax Credit	\$38,228.00
78823	EDWARDS LIFESCIENCES (JAPAN) LIMITED	Tax Credit	\$189,135.00
78567	EDWARDS LIFESCIENCES (TAIWAN) CORP	Tax Credit	\$6,129.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
74526	EDWARDS LIFESCIENCES (THAILAND) LTD.	Tax Credit	\$9,574.00
73918	EDWARDS LIFESCIENCES AG/SA	Tax Credit	\$234,280.00
86970	EDWARDS LIFESCIENCES COLUMBIA S.A.S, ROBERT WA SELLERS	Tax Credit	\$10,200.00
87324	EDWARDS LIFESCIENCES COMERICO PRUDUTOS MEDICO-CIRURGICOS LTDA	Tax Credit	\$7,740.00
74170	EDWARDS LIFESCIENCES LLC	Tax Credit	\$218,959.00
90348	EDWARDS LIFESCIENCES LLC	Tax Credit	\$218,959.00
73407-1	EDWARDS LIFESCIENCES MALAYSIA SDN. BHD	Tax Credit	\$1,354.00
87616	EDWARDS LIFESCIENCES MEXICO S.A. DE C.V.	Tax Credit	\$2,191.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
85341	EDWARDS LIFESCIENCES NEW ZEALAND LIMITED	Tax Credit	\$4,253.00
66164	EDWARDS LIFESCIENCES TECHNOLOGY SARL	Tax Credit	\$34,942,899.00
49411	EDWIN SANTANA DE LA ROSA & ANA BLANES	Tax Credit	\$387,495.00
5311	EL SEVEN INC.	Tax Credit	\$2,130.05
85204-1	ELI LILLY EXPORT, S.A. (PUERTO RICO BRANCH)	Tax Credit	\$5,187,072.00
47849	EMPRESAS STEWART - FUNERARIAS	Tax Credit	\$5,391.00
47290	EMPRESAS STEWART-CEMENTERIOS	Tax Credit	\$174,182.00
73212	ESTEVE ABRIL, JERONIMO	Tax Credit	\$23,252.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
69064	ETHICON LLC	Tax Credit	\$75,517,194.00
69496	ETHICON LLC	Tax Credit	\$18,650,658.00
68124	EVERTEC, INC.	Tax Credit	\$944,002.00
83-1	EVYANMICK, INC.	Tax Credit	\$695.00
13573	FDIC AS RECEIVER FOR R-G PREMIER BANK OF PUERTO RICO	Tax Credit	\$23,481,768.00
70917	FEDERAL WARRANTY SERVICE CORPORATION	Tax Credit	\$1,482.00
98258	FELICIANO ROSADO, JESUS	Tax Refund	\$0.00
165061	FRESENIUS HEALTH PARTNERS PUERTO RICO LLC	Tax Credit	\$229,897.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
44951-1	FUENTES BENEJAM, GABRIEL	Tax Credit	\$10,833.00
45060	FUENTES CONCRETE PILE	Tax Credit	\$310,099.00
134911	FUNDACION DE INVESTIGACION DE DIEGO, INC.	Tax Credit	\$12,240.00
128534	FUNDACION INVESTIGACION DE DIEGO, INC.	Tax Credit	\$76,218.00
44404	GABRIEL FUENTES JR CONST CO	Tax Credit	\$155,256.00
53077	GARCIA GONZALEZ, MARIA S.	Pension/Retiree	\$0.00
13329-1	GARCIA MORALES, VICTOR RAFAEL	Pension/Retiree	\$0.00
21355	GENERAL ELECTRIC COMPANY AND GE INDUSTRIAL OF PR LLC AND CARIBE GE INTERNATIONAL OF PUERTO RICO, INC.	Tax Credit	\$9,451,710.10

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
36147-1	GINARA, INC	Tax Credit	\$12,864.00
56758	GOMEZ HOLDINGS, INC.	Tax Credit	\$3,899.00
1537	GONZALEZ MARTINEZ, HECTOR	Pension/Retiree	\$25,000.00
87756	GONZALEZ TORRES & CO CPA, PSC	Tax Credit	\$34,669.00
16559	GRUPO MEDICO SAN PABLO	Tax Credit	\$29,712.00
28207	GRUPO NEUROLOGIA AVANZADA	Tax Credit	\$39,191.00
52088	GUIDANT PUERTO RICO, B.V. D/B/A BOSTON SCIENTIFIC	Tax Credit	\$34,814,806.00
30245	GUZMAN RODRIGUEZ, HUMBERTO	Tax Credit	\$25,000.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
17184	HELAPAN INC.	Tax Credit	\$125,890.63
33319	HENKEL PUERTO RICO, INC.	Tax Credit	\$144,565.00
72951	HEWLETT PACKARD CARIBE BV, LLC	Tax Credit	\$79,637,077.00
76891	HEWLETT PACKARD ENTERPRISE DEVELOPMENT LP	Tax Credit	\$14,627,941.57
60705	HEWLETT PACKARD PUERTO RICO BV, LLC TAX ID: 98-0380286	Tax Credit	\$789,070.00
26902	HILTON INTERNATIONAL OF PUERTO RICO INC.	Tax Credit	\$237,121.00
130341	HILTON INTERNATIONAL OF PUERTO RICO, INC.	Tax Credit	\$4,288,919.00
98233	HILTON WORLDWIDE INTERNATIONAL PUERTO RICO LLC	Tax Credit	\$4,051,798.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
146090	HILTON WORLDWIDE INTERNATIONAL PUERTO RICO LLC	Tax Credit	\$0.00
35012	HLT OWNED VIII HOLDING LLC	Tax Credit	\$4,296,449.29
28369	HP INTERNATIONAL TRADING B.V. (PUERTO RICO BRANCH) LLC	Tax Credit	\$9,361,362.50
48130	HPT IHG-2 PROPERTIES TRUST	Tax Credit	\$3,301,307.50
47310	HUGH A ANDREWS-WOTOCHEK & SANDRA NAPLES DELLSANDRO	Tax Credit	\$52,216.00
134119	INTERACTIVE SYSTEMS, INC.	Tax Credit	\$250,948.00
82854	INTERNATIONAL AUTOMOTIVE DISTRIBUTOR GROUP, LLC	Tax Credit	\$91,816.51
36330	IPR PHARMACEUTICALS INC.	Tax Credit	\$23,656,501.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
43515	IPR PHARMACEUTICALS, INC	Tax Credit	\$2,898,219.00
11620	IRIZARRY CAMACHO, LEONCIO	Tax Credit	\$13,836.14
127756	IRON MOUNTAIN RECORDS MANAGEMENT (PUERTO RICO), INC.	Tax Credit	\$426,581.00
21386	J & M DEPOT INC	Tax Credit	\$122,875.77
35424	J R INDUSTRIAL CONTRACTOR INC	Tax Credit	\$13,157.00
28501	J R INSULATION SALES AND SERV	Tax Credit	\$55,988.00
144413-1	JABIL NYPRO INTERNATIONAL B.V.	Tax Credit	\$382,507.00
62405	JANSSEN CILAG MANUFACTURING LLC	Tax Credit	\$8,511,307.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
65861	JANSSEN ORTHO LLC	Tax Credit	\$63,655,937.00
67301	JCPENNEY PUERTO RICO, INC.	Tax Credit	\$1,796,473.00
15109	JOAQUIN B. VISO ALONSO & OLGA LIZARDI PORTILLA	Tax Credit	\$16,400,000.00
21348	JOAQUIN B. VISO ALONSO & OLGA LIZARDI PORTILLA	Tax Credit	\$1,100,000.00
21471	JOAQUIN B. VISO ALONSO & OLGA LIZARDI PORTILLA	Tax Credit	\$162,000.00
21476	JOAQUIN B. VISO ALONSO & OLGA LIZARDI PORTILLA	Tax Credit	\$7,197,500.00
22315	JOAQUIN B. VISO ALONSO & OLGA LIZARDI PORTILLA	Tax Credit	\$4,000,000.00
51260	JOHNSON & JOHNSON INTERNATIONAL	Tax Credit	\$10,823,423.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
47340	JOSE G. PAGAN PEDRERO & NANCY A. LANSER PLUMMER	Tax Credit	\$3,150.00
69195	KMART CORPORATION	Tax Credit	\$0.00
69798	KMART CORPORATION	Tax Credit	\$0.00
16736-1	LABORATORIO CLINICO C&C, CSP	Tax Credit	\$87,488.00
89704-1	LABORATORIO CLINICO MINILLAS CORP	Tax Credit	\$3,580.00
27527-1	LABORATORY CORP OF AMERICA HOLDINGS	Tax Credit	\$55,710.00
15783	LENNOX GARDENS INVESTMENTS, INC.	Tax Credit	\$3,858,113.25
21422	LIFE INSURANCE COMPANY OF NORTH AMERICA	Tax Credit	\$697,903.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
64791	LIFESCAN LLC	Tax Credit	\$13,948,466.00
63121	LIFESCAN PRODUCTS, LLC	Tax Credit	\$5,240,787.00
113034	LILLY DEL CARIBE, INC.	Tax Credit	\$21,535,529.31
34517	LONGO RAVELO, ADRIEL	Tax Credit	\$790,587.41
22053	LONGO SALADRIGAS, ALEJANDRO	Tax Credit	\$292,279.41
66682	LOPEZ HERNANDEZ, MONICA	Public Employee & Pension/Retiree	\$4,100.00
84773	LOPEZ LAY, CARLOS	Tax Credit	\$132,813.00
51994	LUIS D. SOTO ZAYAS Y NILDA GIRAUD CERVERA	Tax Credit	\$79,335.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
32074	M.T., INC.	Tax Credit	\$61,018.00
103459-1	MACY'S PUERTO RICO	Tax Credit	\$3,460,347.00
16988	MADERA SANTOS, LUIS	Pension/Retiree	\$0.00
130411-1	MALDONADO ROSADO, NEFTALI	Pension/Retiree	\$0.00
1623	MANUEL ROSA E HIJOS INC	Tax Credit	\$76,181.00
81968	MARTIN G. MARXUACH TORROS Y MARIA D. RODRIGUEZ RODRIGUEZ	Tax Credit	\$53,261.00
76464	MASSA DIEPPA, HILDA	Public Employee & Pension/Retiree	\$75,000.00
62725	MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY	Tax Credit	\$206,608.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
67125	MCNEIL HEALTHCARE LLC	Tax Credit	\$153,897,343.00
56544	MCS HEALTH MANAGEMENT OPTIONS, INC.	Tax Credit	\$725,481.00
59271	MCS LIFE INSURANCE COMPANY	Tax Credit	\$4,492,445.00
37059	MENTOR TECHNICAL GROUP CORP.	Tax Credit	\$20,218.00
17992	METROPOLITAN LIFE INSURANCE COMPANY	Tax Credit	\$233,656.00
18026	METROPOLITAN TOWER LIFE INSURANCE COMPANY	Tax Credit	\$365,732.00
25868	MICROSOFT CORPORATION, AND ITS SUBSIDIARIES, MICROSOFT LICENSING GP; MICROSOFT OPERATIONS PUERTO RICO, LLCI AND MSLLI LATAM, INC.	Tax Credit	\$0.00
111856	MINIMED DISTRIBUTION CORP.	Tax Credit	\$0.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
74943-1	MIRANDA, JULIO L.	Tax Credit	\$10,859.00
91989-1	MIRO, CARLOS	Tax Credit	\$4,016,150.00
21987	MISTER PRICE, INC.	Tax Credit	\$648,045.35
81820-1	MOLINA HEALTHCARE OF PUERTO RICO, INC.	Tax Credit	\$3,430,000.00
20076	MONY LIFE INSURANCE COMPANY	Tax Credit	\$127,075.00
20224	MONY LIFE INSURANCE COMPANY	Tax Credit	\$128,770.00
20232	MONY LIFE INSURANCE COMPANY	Tax Credit	\$138,396.00
22582	MONY LIFE INSURANCE COMPANY	Tax Credit	\$103,329.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
20915	MONY LIFE INSURANCE COMPANY OF AMERICA	Tax Credit	\$9,446.00
22351	MONY LIFE INSURANCE COMPANY OF AMERICA	Tax Credit	\$11,127.00
22793	MONY LIFE INSURANCE COMPANY OF AMERICA	Tax Credit	\$36,746.00
23626	MONY LIFE INSURANCE COMPANY OF AMERICA	Tax Credit	\$10,000.00
19587	MORTGAGE GUARANTY INSURANCE CORPORATION	Tax Credit	\$2,323,566.67
112857	MOTORAMBAR, INC.	Tax Credit	\$0.00
24277-1	MPT CONSULTING GROUP, INC	Tax Credit	\$65,000.00
90909	MSD INTERNATIONAL GMBH (PR BRANCH)LLC	Tax Credit	\$216,530,073.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
44459	NESTLE PUERTO RICO, INC.	Tax Credit	\$585,524.17
44566	NESTLE PUERTO RICO, INC.	Tax Credit	\$6,196,775.00
54192	NESTOR L. CAMACHO SANCHEZ & MARILDA VALLEJO ROLDAN	Tax Credit	\$2,830.00
150794	NEW CENTURY FINANCE CORP.	Tax Credit	\$15,975.00
145742	OFG BANCORP	Tax Credit	\$656,909.00
151244	OLYMPUS LATIN AMERICA, INC.	Tax Credit	\$85,959.00
63789	OMJ PHARMACEUTICALS, INC.	Tax Credit	\$1,261,333.00
30625	OMS LOYOLA, LUIS J.	Tax Credit	\$91,194.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
143566	ORIENTAL BANK	Tax Credit	\$28,452,216.00
152303	ORIENTAL FINANCIAL SERVICES CORP.	Tax Credit	\$452,903.00
56739	ORTIZ RUIZ, FLOR MARIA	Public Employee & Pension/Retiree	\$82,000.00
21845	PEOPLES ADVANTAGE INC	Tax Credit	\$31,117.77
74322	PEPSI COLA PUERTO RICO DISTRIBUTING, LLC	Tax Credit	\$1,123,449.83
82091	PEPSI-COLA MANUFACTURING INTERNATIONAL, LIMITED	Tax Credit	\$2,035,150.00
99916	PFIZER PHARMACEUTICALS LLC	Tax Credit	\$8,432,798.00
145305	POINT GUARD INSURANCE COMPANY	Tax Credit	\$1,612,420.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
25998	PONCE CAPITAL CORPORATION	Tax Credit	\$13,740.00
21626	PONCE DE LEON 1403	Tax Credit	\$52,546,335.00
23681-1	PORTELA RODRIGUEZ, RAMON M.	Tax Credit	\$21,832.00
22412-1	PPG ARCHITECTURAL COATINGS (PUERTO RICO), INC.	Tax Credit	\$1,013,805.00
70351	PPG ARCHITECTURAL COATINGS PR, INC.	Tax Credit	\$0.00
82344	PRAXEDES M. RIVERA FERRER AND ANA M. ZAYAS	Tax Credit	\$13,273.00
15164	PRIETO GARCIA , HERACILIO R.	Tax Credit	\$164,439.65
43229	PROCTER & GAMBLE COMMERCIAL LLC	Tax Credit	\$5,226,397.98

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
34482	PRO-PAVE CORP.	Tax Credit	\$25,678.00
60220	PUEBLO, INC.	Tax Credit	\$13,068.00
88536	QBE SEGUROS	Tax Credit	\$85,237.00
139125	QUALITY CARE DIALYSIS CENTER OF VEGA BAJA INC	Tax Credit	\$478,092.00
75282-1	RA RF INC	Tax Credit	\$2,700.00
52542	RAMON M RUIZ COMAS & MARTA M TORO LOPEZ	Tax Credit	\$21,096.00
47099	RAMON VIDAL CRUZ & ANA RONCHAS MENENDEZ	Tax Credit	\$8,165.00
46525	RAMON VIDAL NADAL & AIDA A. CRUZ VIDAL	Tax Credit	\$350,947.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
53889	RC LEGAL & LITIGATION SERVICES PSC	Tax Credit	\$29,483.00
601-1	REBARBER OCASIO, FRED	Tax Credit	\$95,000.00
163291-1	RENATO V. SARTORI SALVUCCI AND PAOLA MARCHITA BAZZANO	Tax Credit	\$25,312.00
128275-1	REYES AGUAYO, MARTA D	Pension/Retiree	\$0.00
36107	RIDGE TOP DEVELOPMENT, INC.	Tax Credit	\$6,512,790.00
20001	RIOS DELGADO, CARMEN	Pension/Retiree	\$0.00
11218	RIVERA GERENA, SHEILA	Pension/Retiree	\$0.00
25479-1	RIVERA MARTINEZ PSC, OSCAR	Tax Credit	\$11,509.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
28857	RIVERA MUNICH & HERNANDEZ LAW OFFICES, P.S.C.	Tax Credit	\$93,815.00
36784-1	RIVERA SOLIS, MYRIAM	Pension/Retiree	\$0.00
46229-1	RN PROMOTIONS & INC.	Tax Credit	\$10,435.73
42643	ROBERTO SANTANA APARICIO	Tax Credit	\$14,198.00
134485-1	ROCHE-PABON, MARTA I.	Pension/Retiree	\$0.00
17781	RODRIGUEZ GONZALEZ, ANGEL A	Tax Credit	\$38,361.00
50042	ROSA CORTES, GILBERTO SANTA	Tax Credit	\$79,959.00
84294-1	RSM LAW OFFICE, PSC	Tax Credit	\$18,000.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
67444	RUIZ COMAS, ANA T	Tax Credit	\$9,797.00
37682	RULLAN, LUIS G	Tax Credit	\$3,745.00
11939	SAN PABLO PHYSICIAN GROUP INC	Tax Credit	\$40,064.00
45614	SARTORIUS STEDIM FILTERS, INC	Tax Credit	\$685,509.00
73891-1	SARTORIUS STEDIM NORTH AMERICA, INC.	Tax Credit	\$4,735.00
72329	SCHUESSLER, MORGAN M. AND KIMBERLY K.	Tax Credit	\$8,891.00
82588	SEABOURNE DEVELOPMENT, CORP	Tax Credit	\$192,159.00
69448	SEARS HOLDINGS CORPORATION	Tax Credit	\$0.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
75217	SEARS PROTECTION COMPANY (PR), INC.	Tax Credit	\$0.00
69384	SEARS ROEBUCK DE PR INC.	Tax Credit	\$0.00
50897	SHELL TRADING (US) COMPANY	Tax Credit	\$516,692.00
143530	SMITH & NEPHEW, INC.	Tax Credit	\$1,644,830.00
54391	SOL PUERTO RICO LIMITED	Tax Credit	\$36,408.00
22454	ST. JUDE MEDICAL PUERTO RICO LLC	Tax Credit	\$9,305,456.00
42708	ST. JUDE MEDICAL PUERTO RICO LLC	Tax Credit	\$12,073,696.00
46529	STAR LINK INC.	Tax Credit	\$23,174.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
52434	SUN WEST FINANCIAL SERVICES INTERNATIONAL, INC.	Tax Credit	\$178,392.00
66037	SURFSIDE HOTEL CORPORATION	Tax Credit	\$2,891.00
60029	SYNOVOS PUERTO RICO, LLC	Tax Credit	\$3,507,058.38
18885	TBLP PROPERTIES LLC	Tax Credit	\$33,118.00
66332	THE GATORADE PUERTO RICO COMPANY	Tax Credit	\$2,812,855.00
67768	THERMO KING CORPORATION, ET ALS	Tax Credit	\$0.00
44037	THERMO KING DE PUERTO RICO, INC.; THERMO KING PUERTO RICO MANUFACTURA, INC.; TK PUERTO RICO SOLUCIONES CLIMATICAS, INC.; TK PUERTO RICO AIRE INC.; TK PUERTO RICO COMMERCIAL INC.	Tax Credit	\$0.00
25834	TIENDAS LA GLORIA, INC.	Tax Credit	\$14,417.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
165584-1	TIJERETA. LLC	Tax Credit	\$54,909.00
30932-1	TORRES AROCHO, SONYA	Pension/Retiree	\$0.00
50949-1	TORRES PAGAN, AMNERIS L	Pension/Retiree	\$0.00
87564	TORRES RODRIGUEZ, MARIA MONSERRATE	Public Employee & Pension/Retiree	\$125,000.00
140140	TORRES, LESLIE M.	Public Employee & Pension/Retiree	\$0.00
79187	TOSHIBA AMERICA BUSINESS SOLUTIONS, INC.	Tax Credit	\$261,643.00
67188	TOWER ACQUISITION GROUP, LLC	Tax Credit	\$0.00
67458	TOWER EQUITY GROUP, LLC	Tax Credit	\$0.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
19957	TOYOTA DE PR CORP	Tax Credit	\$129,697.62
18773	TOYOTA DE PR CORP.	Tax Credit	\$1,277.36
19923	TOYOTA DE PR CORP.	Tax Credit	\$369,415.46
19948	TOYOTA DE PR CORP.	Tax Credit	\$53,274.46
19983	TOYOTA DE PR CORP.	Tax Credit	\$9,028.01
155136	TRIPLE-S ADVANTAGE, INC.	Tax Credit	\$2,311,480.00
152462	TRIPLE-S BLUE, INC. I.I.	Tax Credit	\$108,079.00
142624	TRIPLE-S INSURANCE AGENCY, INC.	Tax Credit	\$143,209.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
148206	TRIPLE-S MANAGEMENT CORPORATION	Tax Credit	\$397,213.00
137542	TRIPLE-S PROPIEDAD, INC.	Tax Credit	\$782,064.00
151484	TRIPLE-S SALUD INC	Tax Credit	\$13,830,873.00
144552	TRIPLE-S VIDA, INC.	Tax Credit	\$4,028,206.52
73237-1	TROCHE PACHECO, IVETTE	Public Employee & Pension/Retiree	\$0.00
80210	UNIVERSAL FINANCE, INC.	Tax Credit	\$57,488.00
150245	UNIVERSAL GROUP, INC.	Tax Credit	\$349,563.00
151075	UNIVERSAL INSURANCE COMPANY	Tax Credit	\$583,195.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
91993	UNIVERSITY OF PUERTO RICO RETIREMENT SYSTEM TRUST	Pension/Retiree	\$34,189.67
179672	UNIVERSITY OF PUERTO RICO RETIREMENT SYSTEM TRUST	Pension/Retiree	\$2,194,304.18
49307-1	USB UNITED SOCIAL BUSINESS CORP	Tax Credit	\$23,994.00
26751	VAZQUEZ GONZALEZ, ANGEL A	Tax Credit	\$11,498.00
19776	VAZQUEZ PLARD, JAIME RAFAEL	Tax Credit	\$74,772.00
21332	VAZQUEZ PLARD, JAIME RAFAEL	Tax Credit	\$127,564.00
87686	VF CORPORATION	Tax Credit	\$0.00
81178	VF OUTDOOR LLC	Tax Credit	\$0.00

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Claim Number	Creditor Name	ACR Procedures	Claim Amount
86536	WARNER CHILCOTT COMPANY, LLC	Tax Credit	\$25,448,353.00
90432	WERT SERRANO, LUISA	Tax Credit	\$39,395.00